

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D Bluffton-Harrison (8445)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$518,083	\$601,092	\$600,971	\$568,119	2.33%	-5.47%
Non - Certified Salaries	120	\$249,526	\$285,078	\$286,083	\$295,019	4.28%	3.12%
Group Health Insurance	222	\$177,078	\$154,722	\$167,079	\$167,936	-1.32%	0.51%
Social Security Certified	212	\$41,236	\$47,684	\$47,634	\$45,638	2.57%	-4.19%
Public Employees Retirement Fund	214	\$37,007	\$35,952	\$39,974	\$40,994	2.59%	2.55%
Teacher Retirement Fund, After 7-1-95	216	\$33,378	\$44,184	\$43,995	\$40,248	4.79%	-8.52%
Social Security Noncertified	211	\$18,042	\$20,744	\$20,669	\$20,697	3.49%	0.14%
Other Employee Benefits	241 - 290	\$11,439	\$12,118	\$10,205	\$12,070	1.35%	18.28%
Travel	580	\$2,699	\$8,369	\$5,674	\$6,694	25.49%	17.97%
Teacher Retirement Fund, Prior to 7-1-95	215	\$9,332	\$5,251	\$5,273	\$5,380	-12.86%	2.04%
Dues and Fees	810	\$4,738	\$4,874	\$6,978	\$4,564	-0.93%	-34.60%
Pupil Services	313	\$2,400	\$2,100	\$2,180	\$3,000	5.74%	37.61%
Operational Supplies	611	\$1,950	\$1,885	\$2,269	\$2,387	5.18%	5.18%
Other Group Insurance Authorized by Statute	224	\$1,349	\$2,058	\$2,130	\$2,015	10.54%	-5.41%
Other Supplies and Materials	615, 660 - 689	\$1,664	\$1,368	\$1,697	\$1,537	-1.96%	-9.42%
Group Life Insurance	221	\$558	\$603	\$610	\$590	1.39%	-3.18%
Equipment	730	\$71	\$0	\$0	\$445	58.27%	NA
Instructional Programs Improvement Services	312	\$0	\$10,000	\$0	\$0	NA	NA
Other Professional and Technical Services	319	\$0	\$0	\$2,950	\$0	NA	-100.00%
<b>Student Instructional Support Total</b>		<b>\$1,110,549</b>	<b>\$1,238,082</b>	<b>\$1,246,371</b>	<b>\$1,217,332</b>	<b>2.32%</b>	<b>-2.33%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$4,755,839	\$4,817,343	\$4,696,905	\$4,808,590	0.28%	2.38%
Non - Certified Salaries	120	\$578,445	\$665,145	\$717,703	\$790,213	8.11%	10.10%
Group Health Insurance	222	\$529,921	\$655,100	\$654,700	\$727,618	8.25%	11.14%
Teacher Retirement Fund, After 7-1-95	216	\$374,321	\$354,008	\$396,411	\$423,706	3.15%	6.89%
Social Security Certified	212	\$352,666	\$356,438	\$348,685	\$356,440	0.27%	2.22%
Equipment	730	\$205,087	\$175,147	\$214,614	\$251,819	5.27%	17.34%
Textbooks	630	\$155,020	\$187,540	\$156,506	\$152,105	-0.47%	-2.81%
Operational Supplies	611	\$67,876	\$89,683	\$97,785	\$135,516	18.87%	38.59%
Licensed Employees	135	\$119,907	\$126,264	\$108,542	\$111,161	-1.88%	2.41%

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### M S D Bluffton-Harrison (8445)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Content	747	\$104,135	\$99,558	\$115,094	\$105,310	0.28%	-8.50%
Computer Hardware	741	\$69,199	\$128,661	\$72,868	\$99,609	9.53%	36.70%
Stipends	131	\$0	\$0	\$49,462	\$71,413	NA	44.38%
Repairs and Maintenance Services	430	\$31,729	\$18,805	\$44,045	\$65,150	19.71%	47.92%
Other Employee Benefits	241 - 290	\$56,923	\$58,465	\$44,670	\$61,712	2.04%	38.15%
Instructional Programs Improvement Services	312	\$105,068	\$43,504	\$49,452	\$58,973	-13.44%	19.25%
Social Security Noncertified	211	\$42,279	\$48,707	\$52,843	\$58,845	8.62%	11.36%
Other Supplies and Materials	615, 660 - 689	\$108,470	\$119,720	\$65,859	\$56,018	-15.23%	-14.94%
Connectivity	744	\$33,781	\$40,284	\$65,244	\$55,682	13.31%	-14.66%
Public Employees Retirement Fund	214	\$48,637	\$52,110	\$54,560	\$53,130	2.23%	-2.62%
Travel	580	\$32,970	\$31,313	\$35,897	\$45,076	8.13%	25.57%
Teacher Retirement Fund, Prior to 7-1-95	215	\$76,882	\$48,038	\$33,635	\$24,958	-24.52%	-25.80%
Library Books	640	\$22,491	\$17,967	\$19,361	\$17,297	-6.35%	-10.66%
Other Technology Hardware	746	\$4,989	\$7,630	\$3,673	\$11,909	24.30%	224.23%
Group Life Insurance	221	\$6,098	\$5,660	\$6,011	\$6,603	2.01%	9.85%
Other Group Insurance Authorized by Statute	224	\$6,718	\$7,451	\$7,221	\$6,405	-1.19%	-11.30%
Transfer Tuition to Other School Corps Within State	561	\$129,992	\$155,505	\$145,509	\$4,415	-57.07%	-96.97%
Instruction Services	311	\$48,664	\$2,194	\$3,687	\$4,219	-45.74%	14.44%
Food Purchases	614	\$0	\$0	\$0	\$3,022	NA	NA
Other Professional and Technical Services	319	\$8,193	\$3,709	\$4,658	\$2,770	-23.75%	-40.54%
Rentals	440	\$7,866	\$2,035	\$5,665	\$825	-43.09%	-85.44%
Other Purchased Services	593	\$0	\$0	\$540	\$630	NA	16.67%
Miscellaneous Objects	876 - 899	\$511	\$455	\$280	\$415	-5.06%	48.25%
Entertainment	240	\$0	\$0	\$0	\$375	NA	NA
Dues and Fees	810	\$0	\$99	\$0	\$0	NA	NA
Gasoline and Lubricants	613	\$0	\$1,403	\$446	\$0	NA	-100.00%
Insurance	520	\$1,373	\$115	\$81	\$0	-100.00%	-100.00%
Nonlicensed Employees	136	\$4,753	\$0	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$9,127	\$15,386	\$339	\$0	-100.00%	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$8,099,928</b>	<b>\$8,335,442</b>	<b>\$8,272,952</b>	<b>\$8,571,931</b>	<b>1.43%</b>	<b>3.61%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,167,375	\$1,196,117	\$1,237,938	\$1,292,448	2.58%	4.40%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D Bluffton-Harrison (8445)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Food Purchases	614	\$313,986	\$320,324	\$330,824	\$383,102	5.10%	15.80%
Heating and Cooling for Buildings - Gas	622	\$323,036	\$191,028	\$308,545	\$279,257	-3.58%	-9.49%
Certified Salaries	110	\$191,884	\$197,580	\$202,733	\$210,052	2.29%	3.61%
Group Health Insurance	222	\$166,294	\$169,659	\$168,436	\$182,629	2.37%	8.43%
Repairs and Maintenance Services	430	\$155,270	\$138,367	\$150,460	\$167,402	1.90%	11.26%
Vehicles	731	\$167,956	\$149,664	\$186,380	\$149,159	-2.92%	-19.97%
Public Employees Retirement Fund	214	\$157,568	\$145,366	\$142,860	\$146,734	-1.77%	2.71%
Light and Power - Other Than Heating and Cooling	625	\$105,286	\$281,924	\$133,676	\$130,154	5.44%	-2.63%
Operational Supplies	611	\$99,929	\$101,203	\$107,373	\$119,508	4.57%	11.30%
Social Security Noncertified	211	\$84,553	\$87,607	\$90,471	\$93,357	2.51%	3.19%
Workers Compensation Insurance	225	\$47,214	\$66,198	\$55,250	\$72,729	11.41%	31.64%
Insurance	520	\$85,335	\$80,108	\$52,936	\$66,092	-6.19%	24.85%
Gasoline and Lubricants	613	\$79,041	\$82,970	\$54,519	\$40,539	-15.37%	-25.64%
Severance/Early Retirement Pay	213	\$49,357	\$149,164	\$63,785	\$26,852	-14.12%	-57.90%
Other Employee Benefits	241 - 290	\$18,500	\$17,931	\$13,918	\$17,818	-0.93%	28.02%
Travel	580	\$19,431	\$18,419	\$20,433	\$15,739	-5.13%	-22.97%
Social Security Certified	212	\$13,757	\$14,342	\$14,212	\$15,413	2.88%	8.45%
Telephone	531	\$13,578	\$13,694	\$12,761	\$12,745	-1.57%	-0.13%
Water and Sewage	411	\$9,753	\$26,202	\$10,821	\$11,925	5.16%	10.21%
Dues and Fees	810	\$10,800	\$11,001	\$11,276	\$10,927	0.29%	-3.10%
Board Member Compensation	115	\$10,000	\$10,000	\$11,120	\$10,000	0.00%	-10.07%
Teacher Retirement Fund, After 7-1-95	216	\$10,464	\$8,782	\$9,088	\$9,497	-2.40%	4.50%
Removal of Refuse and Garbage	412	\$6,038	\$6,980	\$7,996	\$8,332	8.38%	4.20%
Overtime Salaries	140	\$7,952	\$13,452	\$7,044	\$7,353	-1.94%	4.39%
Content	747	\$1,458	\$9,089	\$6,345	\$5,649	40.30%	-10.97%
Equipment	730	\$5,429	\$7,632	\$18,225	\$5,634	0.93%	-69.09%
Advertising	540	\$1,700	\$6,490	\$4,921	\$4,560	27.98%	-7.35%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,999	\$3,356	\$3,423	\$3,526	-3.10%	3.00%
Other Supplies and Materials	615, 660 - 689	\$19,993	\$4,605	\$10,245	\$3,350	-36.02%	-67.30%
Board of Education Services	318	\$713	\$1,724	\$18,464	\$3,036	43.67%	-83.56%
Other Purchased Property Services	490 - 499	\$2,909	\$3,169	\$2,657	\$2,569	-3.06%	-3.31%
Other Group Insurance Authorized by Statute	224	\$2,201	\$2,294	\$2,321	\$2,387	2.05%	2.84%
Tires and Repairs	612	\$1,122	\$9,409	\$3,124	\$1,786	12.33%	-42.82%
Other Professional and Technical Services	319	\$1,875	\$1,842	\$2,651	\$1,724	-2.07%	-34.96%

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Bank Service Charges	871	\$1,404	\$1,279	\$631	\$1,346	-1.05%	113.36%
Group Life Insurance	221	\$1,151	\$1,227	\$1,159	\$1,175	0.51%	1.36%
Entertainment	240	\$0	\$0	\$1,140	\$1,149	NA	0.83%
Miscellaneous Objects	876 - 899	\$915	\$92	\$27,891	\$659	-7.88%	-97.64%
Unemployment Insurance	230	\$640	\$29	\$1,550	\$586	-2.17%	-62.18%
Official Bond Premiums	525	\$700	\$700	\$700	\$186	-28.20%	-73.43%
Pupil Services	313	\$44	\$0	\$110	\$0	-100.00%	-100.00%

**Overhead and Operational Total      \$3,360,607      \$3,551,016      \$3,510,411      \$3,519,084      1.16%      0.25%**

**Non Operational**

Rentals	440	\$2,448,066	\$1,198,770	\$2,847,770	\$2,457,416	0.10%	-13.71%
Repairs and Maintenance Services	430	\$236,351	\$312,140	\$249,395	\$304,892	6.57%	22.25%
Redemption of Principal	831	\$374,041	\$374,041	\$374,040	\$187,020	-15.91%	-50.00%
Non - Certified Salaries	120	\$125,367	\$138,223	\$147,467	\$173,390	8.45%	17.58%
Equipment	730	\$163,051	\$184,755	\$154,005	\$152,871	-1.60%	-0.74%
Certified Salaries	110	\$100,255	\$106,448	\$115,332	\$120,291	4.66%	4.30%
Miscellaneous Objects	876 - 899	\$8,221	\$32,348	\$33,034	\$33,615	42.20%	1.76%
Other Professional and Technical Services	319	\$11,764	\$16,968	\$148,288	\$13,691	3.86%	-90.77%
Social Security Noncertified	211	\$9,591	\$10,574	\$11,236	\$13,182	8.28%	17.33%
Teacher Retirement Fund, After 7-1-95	216	\$12,677	\$10,634	\$11,585	\$12,243	-0.87%	5.68%
Social Security Certified	212	\$7,670	\$8,143	\$8,822	\$9,202	4.66%	4.30%
Operational Supplies	611	\$1,082	\$2,918	\$1,725	\$5,562	50.56%	222.48%
Other Purchased Property Services	490 - 499	\$0	\$0	\$0	\$3,044	NA	NA
Public Employees Retirement Fund	214	\$1,189	\$2,097	\$3,838	\$1,896	12.37%	-50.59%
Teacher Retirement Fund, Prior to 7-1-95	215	\$294	\$156	\$151	\$112	-21.44%	-25.73%
Travel	580	\$873	\$0	\$25	\$45	-52.40%	77.98%
Other Supplies and Materials	615, 660 - 689	\$80	\$160	\$0	\$0	-100.00%	NA
Construction Services	450	\$25,182	\$0	\$0	\$0	-100.00%	NA
Vehicles	731	\$0	\$0	\$41,540	\$0	NA	-100.00%
Bank Service Charges	871	\$0	\$0	\$3,500	\$0	NA	-100.00%

**Non Operational Total      \$3,525,755      \$2,398,376      \$4,151,753      \$3,488,474      -0.27%      -15.98%**

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	<b>Grand Total</b>	<b>\$16,096,839</b>	<b>\$15,522,915</b>	<b>\$17,181,486</b>	<b>\$16,796,822</b>	<b>1.07%</b>	<b>-2.24%</b>